

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Providing Concessional Rate on Intra- State supply of bricks conditional to not availing ITC – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.276

Dated:22 -04-2022

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. Notification No.02/2022-Central Tax(Rate), dated 31-03-2022 issued by the Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs.
3. From the CCST, Letter Ref.No.CCST's Ref.No.Computer No.1700032, File No.REV03-12039/49/2022 -CCT-DC-GST, dated:21-04-2022
- 4.

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 23-04-2022

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 and sub-section of section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby exempts the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the State tax leviable thereon under section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 2017) as is in excess of the amount calculated at the rates specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

Explanation. –

(i) For the purposes of this notification, "Tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and (b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) and the rules made thereunder.

2. This notification shall come into force on the 1st day of April, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S. to the Spl.C.S (CT, Excise and Regn., & Stamps).

The Law (H) Department

Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER